



*Fulfilling our mission of a community in which all people are full and valued participants*

# MORE THAN MINIMUM

CALCULATING EDMONTON'S LIVING WAGE

## 2017 UPDATE



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## Introduction

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### Calculating Edmonton's Living Wage

Edmonton's living wage for 2017 is \$16.31/hour. This represents the wage that two adults, each working full time, in a family of four requires to live in economic stability and to maintain a modest standard of living. The living wage amount allows a family to afford basic necessities, to avoid financial stress, to encourage healthy child development and to fully participate in their communities (Canadian Living Wage Framework, 2015).

The living wage for 2017 is \$0.38 less than the 2016 amount of \$16.69/hour and \$1.05 less than the 2015 amount of \$17.36/hour. This difference is mainly due to the Canada Child Benefit (CCB) being in place for a full year and the enhanced Alberta Family Employment Tax Credit (AFETC). Both the income threshold and benefit amounts of the AFETC were increased and indexed to inflation in the 2017 provincial budget. Unlike the AFETC, the CCB is not scheduled to be indexed to inflation until 2020 (Edmonton Social Planning Council, 2017).

### Why the Wage Decreased

Government transfers available to families have improved, transferring more money into the pockets of families and lowering the wage needed to provide for themselves in the City of Edmonton. As of 2017, under the AFETC, benefits begin to be phased out at \$41,786 of net family income, an increase from \$41,250 the previous year. In 2017, Edmontonians will receive a full twelve months of the further enhanced and improved AFETC. These new enhancements to the benefit amounts and income thresholds were introduced with the 2017 Alberta budget and will begin in July 2017. From January to June 2017, Edmontonians will receive benefits based on the same income threshold and benefit amounts as they did from July to December in the 2016 living wage calculation (Edmonton Social Planning Council, 2017).

Under the Canada Child Benefit (CCB), families with children under 17 now receive a maximum yearly benefit of \$6,400/child for children under 6 and \$5,400/child for children ages 6 to 17. As of 2017, families receive a full year of this benefit, as opposed to six months in the previous living wage calculation (Edmonton Social Planning Council, 2017a).

In addition, with a total income of \$60,060, our family of four is eligible for the full carbon levy rebate, implemented by the Alberta government under the Carbon Leadership Plan, which began in January 2017.

The provincial carbon levy was created as a financial incentive for families and individuals to lower their emissions. Despite having to pay extra costs for gas and home heating, the carbon levy rebate provides a small additional benefit for our family of four, contributing to a slightly lower living wage amount for 2017 (Government of Alberta, 2017b).

Improved child and family benefits put more money into the pockets of low and modest income Edmontonians. Improved benefits also leads to a lower living wage needed for a family of four in Edmonton to afford basic necessities, to experience financial security and to fully participate in their communities.

With the increased child benefits now fully implemented, Edmonton's living wage is unlikely to decrease beyond 2017. In fact, with the CCB not being indexed to inflation until 2020 and rising living costs, the living wage may begin to increase in 2018 and beyond.

### Difference Between Minimum Wage and Living Wage

Many Canadian municipalities are working towards implementing living wage policies. The living wage differs greatly from the minimum wage, which is defined as the lowest wage that the provincial government requires employers to pay all workers. In contrast, a living wage represents the wage required for an individual to fully participate in their community, to experience financial security and to provide for themselves and their families (Canadian Living Wage Framework, 2015).

### What is Included

The living wage is calculated at an hourly rate and represents the wage that a family of four requires to provide for themselves after government transfers have been applied and provincial and federal taxes deducted. The living wage allows families to avoid severe financial stress and gives families a basic level of economic security (Canadian Living Wage Framework, 2015). The living wage concept is about employers paying permanent and contract workers the wage that is required to adequately provide for themselves and to fully participate in a specific community (Living Wage Canada, 2013).

The Canadian Living Wage Framework outlines a calculation methodology based on the following scenario: a healthy family of four with two children; one child in full-time daycare and one in before-and-afterschool care; full-time hours of work for both parents; one par-



ent taking courses at a local college; inclusion of the costs of living such as transportation, rental housing, clothing and food; deduction of federal and provincial taxes and inclusion of tax credits and government benefits. For the purposes of this report, the Edmonton Social Planning Council (ESPC) has chosen to base our work on children ages 3 and 7 (Canadian Living Wage Framework, 2015).

## What is Excluded

While the above methodology accounts for a range of costs, the living wage calculation allows only a modest standard of living. It does not take into account the following expenses: credit card, loan or other debt payments; retirement savings; owning a home; savings for children's post-secondary education; expenses beyond basic holidays and entertainment; caring for a sick or disabled family member and emergency savings beyond a small cushion (Canadian Living Wage Framework, 2015).

This methodology accounts for changes in the market and to government policies and benefits that may impact a person's income. It also recognizes that it is not solely the responsibility of employers to ensure the wellbeing of citizens and that governments and communities should play an active role (Canadian Living Wage Framework, 2015).

## Campaigning for a Living Wage

Since the launch of the British Columbia Living Wage for Families Campaign in 2008, living wage movements are emerging across the country. While the participants in these campaigns vary, they often include representatives from organized labour, faith-based groups, non-profit organizations and employers. Women, immigrants and racialized populations often take leadership roles as they are disproportionately represented in low-wage work (Evans and Fanelli, 2016).

## Benefits to Implementing a Living Wage

Implementing a living wage has social and economic benefits that extend to individuals, families, communities and workplaces. These benefits show that the living wage concept is focused on ensuring that families and individuals can provide for themselves, can be productive workers and can participate in their communities (Saulnier, Johnson and Johnston, 2016).

Below is a summary table outlining the benefits of implementing a living wage.

**Table 1: Summary of Benefits**

For Individuals and Families	For Employers and Business	For the Community
Lifted out of poverty and food secure	Increased productivity	Better understanding of the cost of living
Fairer compensation	Improved service delivery	Reduced wage disadvantages for women and minority groups
Better health outcomes	Lower employee turnover and training costs	Increased social inclusion and civic participation
Improved standard of living and quality of life	Less absenteeism	Promotes the benefits of social programs such as child care and public transportation
Higher worker bargaining power	Increased staff morale	More spending in the local economy
Reduces need to work multiple jobs	Assists in recruitment	Less reliance on social services
Allows adults to spend more time with family and in their community	Better customer loyalty	Lowers family and child poverty rates

*Saulnier, Johnson and Johnston, 2016, pg. 10*

## The Case for a Living Wage in Edmonton

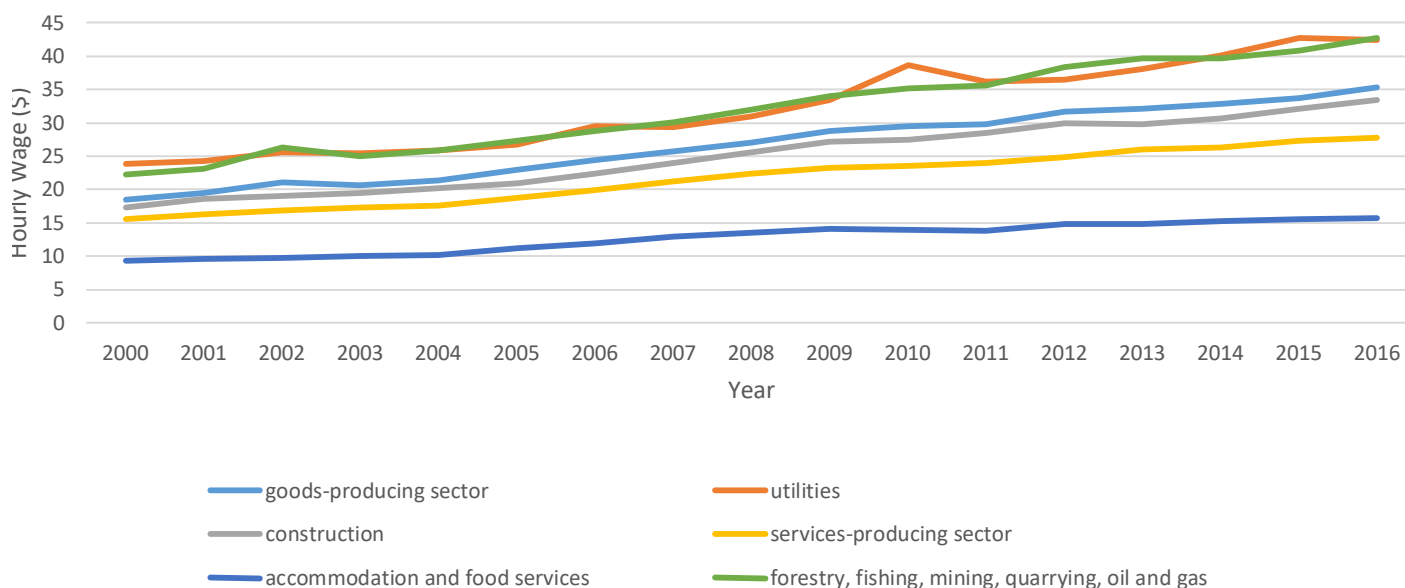
### Minimum Wage in Alberta

On October 1, 2016, the Alberta government increased the minimum wage from \$11.20/hour (\$10.70 per hour for liquor servers) to \$12.20/hour for all workers, including liquor servers. On October 1, 2017, the minimum wage will increase to \$13.60/hour and by October 1, 2018 it will be \$15/hour. The wage increase scheduled for October 1, 2018 will bring the provincial minimum wage closer to but still below Edmonton's 2017 municipal living wage of \$16.31/hour (Government of Alberta, 2016).

### Average Wages in Alberta

Accommodation and food services is one of the lowest paid sectors in the province. In 2000, the average hourly wage for those in this sector was \$9.34 and by 2016, the hourly wage increased to \$15.65. Higher paid occupations experienced significant increases in average hourly wages. The average hourly wage for the utilities sector, for example, was \$23.84 in 2000 and \$42.37 in 2016. Sectors including forestry, fishing, mining, quarrying and oil and gas have a significantly higher average hourly wage at \$42.80, close to the average wage in the utilities sector at \$42.37/hour (Statistics Canada, 2017c). Despite all income groups making significant wage gains over time, low-income workers continue to have substantially less money in their pockets than those in high income groups.

Average Hourly Wage, Alberta



Statistics Canada, 2017c

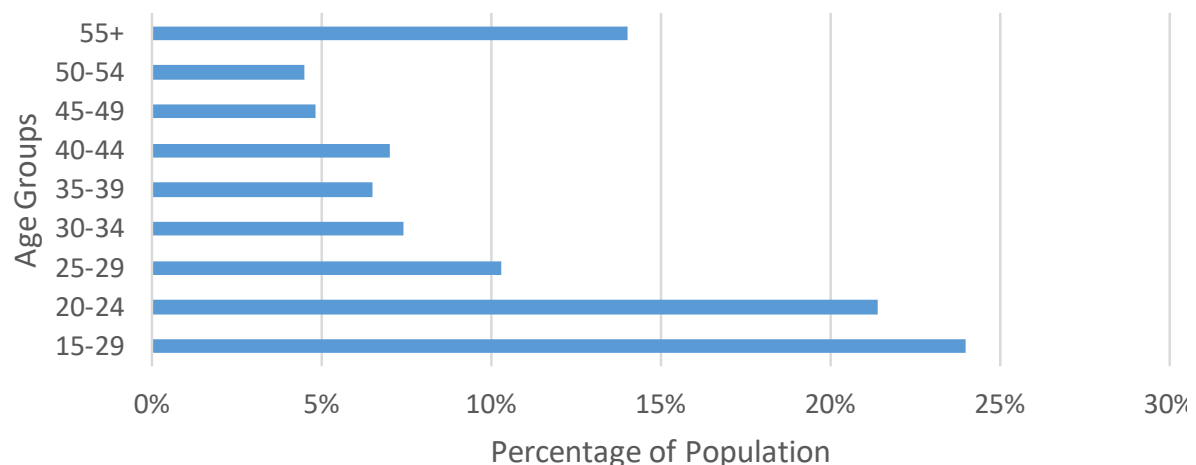
## Low-Wage Workers

In 2016, 75.2% of jobs in the Edmonton Census Metropolitan Area (CMA) were in the services sector, a sector in which most jobs generally pay low wages, do not provide benefits and have little or no opportunities for advancement. In 2016, the retail and wholesale trade sectors had 111,000 employees and the accommodation and food services sector employed 46,600 Edmontonians (Kolkman, 2017).

Low-wage workers are defined as earning \$15/hour or less. A custom tabulation ordered by Public Interest Alberta (PIA) from Statistics Canada found the following: 118,800 of 668,300 employed in Edmonton CMA receive \$15/hour or less (17.8%); 53,000 earn minimum wage or less (7.9%); 73,700 low-wage workers in Edmonton CMA are women (62.0%) and 35,000 workers earning the minimum wage or less are women (66.0%) (Kolkman, 2017).

In Alberta, approximately one in five people work in jobs that pay less than \$15/hour. While it is assumed that most low-wage workers are teenagers or young adults living with their parents, a demographic investigation shows the inaccuracy of this perception (Sharifi, 2016). In Alberta, 24% of workers making less than \$15/hour are between the ages of 15 and 29. According to PIA, 77% of low-wage workers are 20 and older and over 22% are 45 and older. Joel French, Executive Director of PIA, explains how these statistics contradict the popular view of low-wage workers, "the image of a teenager living in their parents' basement and working just to earn extra spending money is not the reality for most low-wage workers" (CBC News, 2016, September 1).

Percentage of low-wage workers by age group,  
Alberta



Government of Alberta, 2016

### Income Inequality in Edmonton CMA

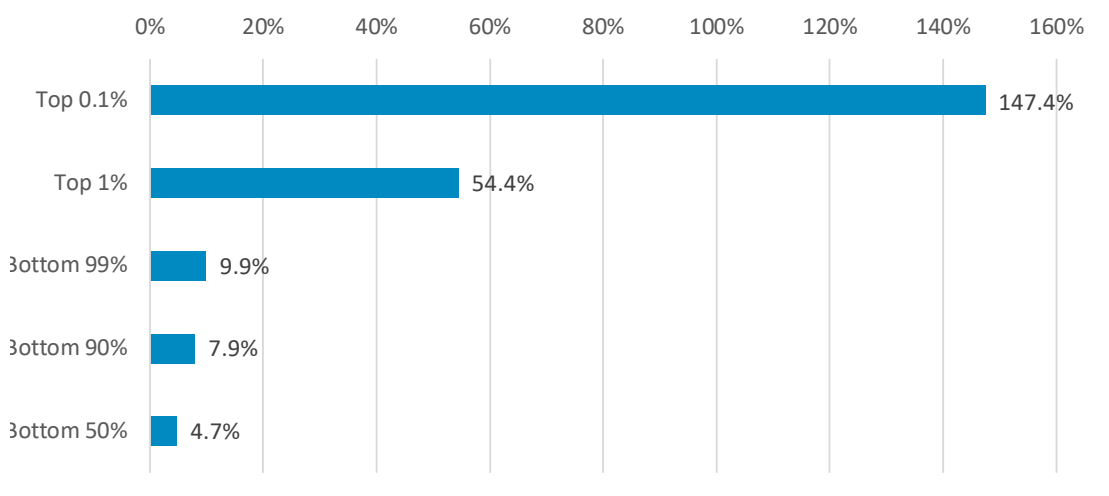
Over the past three decades, income inequality in Edmonton has increased, with most of the real income gains (after adjusting for inflation) going to the top 1% of taxfilers.

The chart below shows that the top 1% of taxfilers saw a 54.4% increase in their real after-tax incomes compared to only a 9.9% gain for the bottom 99% of taxfilers over the period of 1982 to 2014. Even more dramatically, the top 0.1% (one out of a thousand) of taxfilers saw a 147.4% increase in their real incomes compared to only a 4.7% increase in the real incomes

of the bottom 50% of taxfilers (Kolkman, 2017).

Despite all income groups experiencing significant increases in their median after-tax incomes over time, it is clear that income gains in Edmonton CMA are concentrated among the top 1% of taxfilers. Edmontonians in lower income groups still have significantly less money in their pockets than those in the higher income groups (Statistics Canada, 2016e).

Real Median After-Tax Income Growth (Edmonton CMA) 1982 to 2014



Kolkman, 2017



## Methodology

The methodology used is based on the framework provided by the Canadian Centre for Policy Alternatives (CCPA) called the Canadian Living Wage Framework. The framework provides a definition of the living wage concept, a description of the benefits of implementing a living wage and what is included and excluded from the calculation (Canadian Living Wage Framework, 2015).

The report utilizes the calculation guide created by the CCPA to complement the 2017 living wage calculation for Metro Vancouver. The calculation guide includes a spreadsheet that automatically calculates the living wage amount after local family expenses, deductions, tax credits and government transfers have been entered into the spreadsheet. Family living expenses were calculated for Edmonton through Statistics Canada data and independent research about the cost of food, internet, television and phone services and child-

care (Ivonova and Reano, 2017).

Using a consistent methodology across municipalities and provinces means that the calculations include the same expenses, tax deductions and government transfers and that the calculations are comparable across different regions. It also enables calculations to reflect local conditions and costs of living.

### Employer Benefits

The living wage rate presented does not take into account benefits provided by employers. If employers provide benefits to cover extended health and dental costs, the hourly wage required to adequately compensate workers would decrease. The living wage rate in 2017 if the employer contributes 50% to the family's health and dental plan is \$15.71/hour. This rate is \$0.60 less than the living wage rate with no employer benefits.

### Formula

The final living wage rate is based on the following formula:

$$\boxed{\text{Annual family expenses}} = \boxed{\text{Income from employment (living wage)}} + \boxed{\text{Income from government transfers}} - \boxed{\text{EI and CPP premiums, federal and provincial taxes}}$$

### Family Characteristics

The following assumptions are made in calculating the living wage:

**Table 1: Family Characteristics and Assumptions in the Living Wage 2017 Calculation**

Family Characteristics	Edmonton Living Wage Assumption
<b>Parents</b>	
Number	2
Gender	1 male, 1 female
Age	Between 31 and 50
Number of parents in paid work	2
Hours of paid work for each parent	35 hours each week
Hourly wage	Equal for both - \$16.31/hour
Number of parents upgrading education	1
Number of courses	4 (3 credit hour courses) over an 8 month period
<b>Children</b>	
Number	2
Gender	1 male, 1 female
Age	Boy aged 7, girl aged 3
Childcare	Full-time care for 3 year old; out of school care for 7 year old

## Expenses

The following expenses are calculated in the living wage:

**Table 2: Calculating Each of the Family Expenses**

Expense	Monthly	Annually	% of Total Expenses
<b>Food</b>	\$894.48	\$10,733.84	15.3%
<b>Clothing and footwear</b>	\$139.08	\$1,668.96	2.4%
<b>Shelter</b> – 3 bedroom apartment	\$1,377.00	\$16,524.00	23.5%
<b>Transportation</b> – cost of owning a car + bus pass for 12 months	\$483.55	\$5,802.70	8.3%
<b>Utilities</b> – water, fuel and electricity	\$237.35	\$2,848.24	4.1%
<b>Bank Fees</b>	\$26.66	\$320.00	0.5%
<b>Communications</b> – cable, internet, and two cell-phones with data	\$262.50	\$3,150.00	4.5%
<b>Child Care</b> – full-time day care for 3 year old and out of school care for 7 year old	\$1,440.00	\$17,280.00	24.6%
<b>Extended Health/Dental</b>	\$271.80	\$3,261.60	4.6%
<b>Child School Fees</b> – field trips, agenda, lunch	\$19.41	\$233.04	0.3%
<b>Parent Education</b> – four three-credit hour courses per year plus textbooks, NorQuest College	\$178.41	\$2,141.00	3.0%
<b>Household Furnishing/Equipment, Cleaning Supplies, Personal Care Products, Recreation Services, Reading Materials</b>	\$433.08	\$5,196.96	7.4%
<b>Contingency Fund</b> – one week saving per parent (70 hours total)	\$95.14	\$1,141.70	1.6%
<b>TOTAL FAMILY EXPENSES</b>	<b>\$5,858.46</b>	<b>\$70,302.04</b>	<b>100.0%</b>

## Government Transfers

The following government transfers are calculated in the living wage:

**Table 3: Calculating Government Transfers**

Government Transfer	Eligibility	Monthly	Annually
<b>Canada Child Benefit (CCB)</b>	Yes	\$652.22	\$7,826.68
<b>Goods and Services Tax (GST) Credit</b>	No	\$0.00	\$0.00
<b>Alberta Child Care Subsidy (CCS)</b>	Yes	\$696.00	\$8,352.00
<b>Rent Supplement</b>	No	\$0.00	\$0.00
<b>Alberta Family Employment Tax Credit (AFETC)</b>	Yes		
First six months of the year (January-June 2017)		\$78.59	\$471.56
Second six months of the year (July-December 2017)		\$81.96	\$491.78
<b>Carbon Levy Rebate</b>	Yes	\$30.00	\$360.00
<b>Alberta Child Benefit (ACB)</b>	No	\$0.00	\$0.00
<b>TOTAL NON-WAGE INCOME</b>		<b>\$1,538.77</b>	<b>\$17,502.02</b>

## Government Deductions and Taxes

The following government deductions and taxes are calculated in the living wage:

**Table 4: Government Deductions and Taxes**

	Formula	Parent 1	Parent 2	Household
<b>Hours/Week</b>		35	35	70
<b>Wage</b>		\$16.31	\$16.31	\$32.62
<b>Employment Income</b>		\$29,684.20	\$29,684.20	\$59,368
<b>Total Income</b>	Employment Income + UCCB	\$30,375.80	\$29,684.20	\$60,060
<b>Adjustments</b>	Child care expenses claimed	-\$13,000.00	\$0.00	-\$13,000
<b>Net Income</b>	Employment Income + Adjustments	\$16,684.20	\$29,684.20	\$46,368
<b>Employment Insurance (EI) Premiums</b>	Employment Income * EI Premium Rate	\$558.06	\$558.06	\$1,116
<b>Canada Pension Plan (CPP) Premiums</b>	(Employment Rate – Yearly Exemption Rate) * CPP Premium Rate	\$1,296.12	\$1,296.12	\$2,592
<b>Final Provincial Income Tax (PIT)</b>	Provincial Income Tax – (Provincial Tax Credit * Provincial Tax Rate)	\$0.00	\$625.50	\$626
<b>Taxable Income * Provincial Tax Rate</b>	Net Income * Provincial Tax Rate	\$1,668.42	\$2,968.42	\$4,637
<b>Provincial Tax Credits</b>	Basic Personal Amount + EI + CPP + Medical Expenses + Education Credit	\$23,066.25	\$23,429.18	\$46,495
<b>Basic Personal Amount</b>	Based on CRA Yearly Benefit	\$18,451.00	\$18,451.00	\$36,902
<b>EI Premiums + CPP Premiums</b>	EI + CPP Premiums	\$1,854.18	\$1,854.18	\$3,710
<b>Tuition, Education, and Textbook Credit</b>	Cost of Tuition + \$212 monthly credit	\$0.00	\$3,124.00	\$3,124
<b>Medical Expenses</b>	Annual Health Expense – (Net Income * 0.03)	\$2,761.07	\$0.00	\$2,761
<b>Final Federal Income Tax (FIT)</b>	Federal Income Tax – (FNRT * Federal Income Tax Rate) + (FRTC * Federal Income Tax Rate)	\$265.74	\$1,953.05	\$2,219
<b>Taxable Income * Federal Tax Rate</b>	Net Income * Federal Tax Rate	\$2,502.63	\$4,452.63	\$6,955
<b>Federal Non-Refundable Tax Credit (FNRTC)</b>	Basic Personal Amount + EI + CPP + Working Credit + Education Credit	\$14,912.60	\$16,663.85	\$31,576
<b>Basic Personal Amount</b>	\$11,474	\$11,474.00	\$11,474.00	\$22,948

	Formula	Parent 1	Parent 2	Household
<b>EI Premiums + CPP Premiums</b>	EI + CPP Premium	\$1,854.18	\$1,854.18	\$3,710
<b>Canada Employment Amount</b>	Based on CRA Yearly Benefit	\$1,161.00	\$1,161.00	\$2,322
<b>Children's Fitness and Arts Tax Credit</b>	Eliminated in 2017	\$0.00	\$0.00	\$0
<b>Transit Credit</b>	Eliminated in 2017	\$0.00	\$0.00	\$0
<b>Tuition, Education, and Textbook Credit</b>	Tuition + \$140.00 Monthly Credit	\$0.00	\$2,174.67	\$2,175
<b>Medical Expenses</b>	Annual Health Expense – (Net Income * 0.03)	\$423.42	\$0.00	\$423
<b>Federal Refundable Tax Credit</b>	WITB + RMES	\$0.00	\$0.00	\$0.00
<b>Working Income Tax Benefit (WITB)</b>	WITB Calculation – WITB Reduction	\$0.00	\$0.00	\$0.00
<b>Refundable Medical Expense Supplement (RMES)</b>	Eligibility dependent on family net income threshold.	\$0.00	\$0.00	\$0.00
<b>Annual After Tax Income</b>	Employment Income – EI Premiums – CPP Premiums – Federal Income Tax – Provincial Income Tax	\$27,564.28	\$25,251.46	\$52,816
<b>Monthly After Tax Income</b>	After Tax Income/12	\$2,297.02	\$2,104.29	\$4,401

## Final Calculation

The final living wage calculation for 2017 is as follows:

**Table 5: Family Income less Government Deductions and Taxes Plus Government Transfers**

	Formula	Parent 1	Parent 2	Household
<b>Employment Income</b>	$(\text{Living Wage} * 35) * 2$	\$29,684.20	\$29,684.20	\$59,368
<b>Taxes</b>	Final Federal Tax + Final Provincial Tax + CPP + EI	\$2,119.92	\$4,432.74	\$6,553
<b>After-Tax Income</b>	Employment Income - Taxes	\$27,564.28	\$25,251.46	\$52,816
<b>Non-Wage Income</b>	Annual Government Transfers	\$8,751.01	\$8,751.01	\$17,502
<b>Available Income</b>	After-tax Income + Non-Wage Income	\$36,315.29	\$34,002.47	\$70,318
<b>Family Expenses</b>	--	--	--	\$70,302
<b>Gap</b>	Available Income – Family Expenses	--	--	\$16
<b>LIVING WAGE</b>	$(\text{Employment Income}/52)/35$	\$16.31	\$16.31	\$32.62





## Conclusion

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This is the third year the ESPC has calculated a living wage for Edmonton. In 2017, the living wage for Edmonton is \$16.31/hour, down from \$16.69/hour in 2016. A full year of the CCB in addition to the further enhanced AFETC transfers more money into the pockets of our family of four, contributing to a slightly lower living wage amount. The ESPC hopes to use the living wage calculation as an educational tool in Edmonton to create an accurate picture of the wage needed to fully participate in society and to raise awareness of the true cost of living in the city.

Successful living wage campaigns in Alberta have been initiated through widespread community coalitions and connections. The living wage concept in Calgary, for example, became prominent after a meeting with a network of community organizations such as the Alberta Federation of Labour, Calgary Region Health, the Calgary Chamber of Volunteer Organizations and the No Sweat Coalition. The campaign in Calgary was launched using a multifaceted approach engaging a variety of diverse sectors such as: the municipal government; the private sector; nonprofit organizations and quasigovernmental organizations such as health, education and post-secondary institutions (Evans, 2017).

With its social policy analysis and research focus, the ESPC hopes to follow the guidelines set by successful campaigns in the province, to form connections with diverse organizations working to advance the living wage movement, to help initiate a living wage campaign and to educate employers, business owners and the general public on the many benefits of paying workers a living wage (Evans, 2017).

The City of Edmonton has shown support for implementing a living wage. In December 2016, Edmonton City Council voted to invest in the EndPovertyEdmonton (EPE) Road Map, an action plan to end poverty in the city led by the City of Edmonton and community members. The EPE Strategy was released in December 2015 and outlines the context of poverty in Edmonton and the broad strategy and future steps of the movement. The road map was created to complement the strategy and guide the actions of EPE (EndPovertyEdmonton, 2015).

The EPE road map is organized by five main goals with a variety of action items under each. The goals that make up the focus of the road map are: moving towards true reconciliation; justice for all; moving people out of poverty; investing in a poverty free future and changing the

conversation to build a movement to end poverty (EndPovertyEdmonton, 2017).

Under the goal of moving people out of poverty, EPE outlines the action item to “draft a living wage policy for all City of Edmonton staff and contracted staff to be approved by City Council” (EndPovertyEdmonton, 2017). The ESPC hopes to leverage this commitment made by the city to assist in increasing the awareness of the living wage concept among labour unions, nonprofit organizations and the general public. The commitment made by the city to the wellbeing of its permanent and contracted staff is appreciated and commendable.

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## About the Edmonton Social Planning Council

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The Edmonton Social Planning Council is an independent, non-profit, non-partisan social research organization, with registered charitable status. Our focus is social research, particularly in the areas of low income and poverty. ESPC is a source of knowledge and expertise on social issues within our community.

We are dedicated to encouraging the adoption of equitable social policy, supporting the work of other organizations who are striving to improve the lives of Edmontonians, and educating the public regarding the social issues that impact them on a daily basis.

### Our Vision

A community in which all people are full and valued participants.

### Our Mission

Through rigorous research, detailed analysis, and community engagement, we deepen community understanding of social planning issues, influence policy, and spark collaborative actions that lead to positive social change.

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**Connect with us on social media!**  
**@edmontonspc**



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